

WC015 Swartland Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement February 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for February 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

No problems or risks are facing the municipality currently.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement and supporting schedules for February 2017.

Section 3 – Executive Summary

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating Budgets

	Original Budget	Roll-Over Adjusted Budget	Second Adjusted Budget	YTD Actual	YTD Variance	YTD Variance %
Operating Expenditure	R 654 711 941	R 655 585 750	R 636 140 909	R 341 341 956	R 294 798 953	46%
Operating Revenue	R 641 914 085	R 643 446 171	R 647 894 024	R 362 819 381	R 285 074 643	44%
Capital	R 74 689 669	R 75 643 467	R 81 428 433	R 35 237 569	R 46 190 864	57%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	79 973	85 129	85 129	6 595	64 157	62 267	1 890	3%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	18 210	155 986	154 534	1 452	1%	236 599
Service charges - water revenue	41 459	46 904	47 604	4 389	30 998	31 998	(1 000)	-3%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	2 554	20 130	19 827	302	2%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	1 787	14 272	14 100	172	1%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	398	3 100	2 802	298	11%	3 586
Interest earned - external investments	20 215	17 300	23 800	42	5 816	9 258	(3 442)	-37%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	172	1 271	1 121	150	13%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	2	188	2 836	(2 649)	-93%	28 236
Licences and permits	3 768	3 475	3 475	333	2 542	2 380	162	7%	3 475
Agency services	3 556	2 939	2 939	306	2 486	2 196	290	13%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	44 456	44 456	-	-	96 530
Other revenue	22 461	16 866	19 959	2 314	15 281	13 695	1 585	12%	19 959
Gains on disposal of PPE	4 894	200	200	1 019	2 138	-	2 138	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	38 123	362 819	361 470	1 350	0%	599 853

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 28 February 2017.

- Service charges - Water stands at 3% below YTD budgeted projections and can be attributed that the consumer is saving water due to the level two water restrictions still applicable.
- Rental of facilities and equipment are 11% above budgeted projections due to higher than normal rental of Caravan Sites in Yzerfontein.
- Interest earned – external investments are 37% below budgeted projections and will be more in line at year-end when investments and compounded interest are paid out before 30 June 2017.
- Revenue received from Fines is at 93% below YTD budgeted projections. The largest portion of Fines are only recognised at 30 June 2017 as part of year-end transactions.
- Licenses & Permits are 7% above budgeted projections due to the increase of vehicle registrations.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- Revenue received for the month of February 2017 was **R38.1 million** and the overall YTD performance seems to be in line with budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	156 127	175 657	174 437	12 449	104 560	106 591	(2 031)	-2%	174 437
Remuneration of councillors	8 644	9 243	9 243	727	5 811	5 972	(161)	-3%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	54 118	54 785	(667)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 049	(28)	0%	13 923
Bulk purchases	187 834	212 388	206 167	14 681	120 678	122 818	(2 140)	-2%	206 167
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	316	2 542	2 633	(91)	-3%	4 239
Transfers and grants	2 033	2 137	2 107	68	829	1 057	(228)	-22%	2 107
Other expenditure	93 986	119 740	111 990	4 276	45 781	54 754	(8 973)	-16%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-	-	2 251
Total Expenditure	555 289	641 239	624 518	39 282	341 342	355 660	(14 318)	-4%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(1 159)	21 477	5 810	15 667	0	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-	-	35 419
Contributions recognised - capital	980	666	999	-	-	-	-	-	999
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753

- Employee related costs have no material variance but Overtime within Protection services are closely monitored as the YTD actual is exceeding the YTD budget. Contributions for Pension funds and UIF will also be monitored closely. (See page 21 - 22)
- Bulk purchases stand at -2% below the YTD budgeted projections and is linked to the under-performance of Service charges – Water.
- Transfers and grants stand at 22% below the YTD budgeted projections. Organizations are required to submit their audited annual financial statements (where applicable) before the transfers can be processed.
- Other expenditure stand at 16% below the YTD budgeted projections and is mainly due to under expenditure against the YTD budget on various line items.
- Expenditure for the month of February 2017 was **R39.2 million** whilst the overall YTD performance stands at **4%** below the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	5 242	4 935	8 057	621	6 911	5 041	1 870	37%	8 057
Executive and council	546	855	818	108	420	350	69	20%	818
Budget and treasury office	920	15	21	-	5	10	(5)	-52%	21
Corporate services	3 777	4 065	7 218	512	6 487	4 681	1 806	39%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	1 229	10 263	16 693	(6 430)	-39%	25 387
Community and social services	458	1 530	580	8	223	387	(163)	-42%	580
Sport and recreation	1 657	17 356	18 907	1 027	8 339	13 395	(5 056)	-38%	18 907
Public safety	915	510	510	-	270	340	(70)	-21%	510
Housing	34 281	3 020	5 390	194	1 430	2 571	(1 141)	-44%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	3	3 108	16 530	(13 422)	-81%	20 292
Planning and development	325	40	40	3	17	30	(13)	-42%	40
Road transport	20 959	18 865	20 252	-	3 090	16 500	(13 409)	-81%	20 252
<i>Trading services</i>	23 106	28 434	27 692	641	14 957	22 534	(7 578)	-34%	27 692
Electricity	11 423	8 441	8 441	215	5 698	7 179	(1 481)	-21%	8 441
Water	8 028	9 615	9 834	171	5 232	9 526	(4 294)	-45%	9 834
Waste water management	3 640	8 834	7 465	245	2 079	3 890	(1 811)	-47%	7 465
Waste management	14	1 543	1 953	9	1 946	1 938	8	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	2 494	35 238	60 797	(25 560)	-42%	81 428
Funded by:									
National Government	22 709	24 640	25 940	1 297	13 090	20 787	(7 697)	-37%	25 940
Provincial Government	34 541	9 409	9 479	510	3 918	6 934	(3 016)	-43%	9 479
Transfers recognised - capital	57 250	34 049	35 419	1 807	17 008	27 721	(10 713)	-39%	35 419
Public contributions & donations	2 459	666	999	-	-	400	(400)	-100%	999
Internally generated funds	27 234	39 975	45 011	687	18 230	32 676	(14 447)	-44%	45 011
Total Capital Funding	86 942	74 690	81 428	2 494	35 238	60 797	(25 560)	-42%	81 428

Capital expenditure for the month of February amounts to **R2 493 573** and Capital commitments amount to **R3 572 261**.

Progress on the Top 10 Capital projects is as follow: (Detailed report attached)

1 Projects are in Planning phase;

9 Projects in Construction phase;

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
Description of financial indicator	Basis of calculation	Budget Year 2016/17			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	15.2%	15.4%	1.1%	15.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.12	0.12	0.11	0.12
Gearing	Long Term Borrowing/ Funds & Reserves	1.24	1.24	0.89	1.24
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	3 : 1	2.9 : 1	4:1	3 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities	2 : 1	2 : 1	3:1	2 : 1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	95.00%	90.96%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	16.6%	16.0%	13.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	16.6%	16.6%	10.2%	16.6%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	100.0%	98.3%	100%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.81%	5.81%	5.42%	5.81%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.36%	15.36%	16.98%	15.36%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	29.1%	28.8%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	7.7%	3.7%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	16.0%	16.9%	16.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.3	18.3	22.87	18.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.4%	23.4%	14.5%	23.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.8	5.8	5.8	5.8

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M08 February								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	79 973	85 129	6 595	64 157	62 267	1 890	3%	85 129
Service charges	305 358	331 267	26 941	221 386	220 459	927	0%	334 517
Investment revenue	20 215	17 300	42	5 816	9 258	(3 442)	-37%	23 800
Transfers recognised - operational	91 626	103 246	–	44 456	44 456	–	–	96 530
Other own revenue	57 425	56 785	4 545	27 005	25 030	1 974	8%	59 877
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	38 123	362 819	361 470	1 350	0%	599 853
Employee costs	156 127	175 657	12 449	104 560	106 591	(2 031)	-2%	174 437
Remuneration of Councillors	8 644	9 243	727	5 811	5 972	(161)	-3%	9 243
Depreciation & asset impairment	73 761	83 678	6 765	54 118	54 785	(667)	-1%	82 178
Finance charges	14 484	13 923	–	7 021	7 049	(28)	-0%	13 923
Materials and bulk purchases	187 834	212 388	14 681	120 678	122 818	(2 140)	-2%	206 167
Transfers and grants	2 033	2 137	68	829	1 057	(228)	-22%	2 107
Other expenditure	112 407	144 213	4 592	48 323	57 387	(9 064)	-16%	136 464
Total Expenditure	555 289	641 239	39 282	341 342	355 660	(14 318)	-4%	624 518
Surplus/(Deficit)	(692)	(47 513)	(1 159)	21 477	5 810	15 667	270%	(24 665)
Transfers recognised - capital	57 286	34 049	–	–	–	–	–	35 419
Contributions & Contributed assets	980	666	–	–	–	–	–	999
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	(1 159)	21 477	5 810	15 667	270%	11 753
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	57 575	(12 798)	(1 159)	21 477	5 810	15 667	270%	11 753
Capital expenditure & funds sources								
Capital expenditure	86 942	74 690	2 494	35 238	60 797	(25 560)	-42%	80 408
Capital transfers recognised	57 250	34 049	1 807	17 008	27 721	(10 713)	-39%	35 419
Public contributions & donations	2 459	666	–	–	400	(400)	-100%	999
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	27 234	39 975	687	18 230	32 676	(14 447)	-44%	45 011
Total sources of capital funds	86 942	74 690	2 494	35 238	60 797	(25 560)	-42%	81 428
Financial position								
Total current assets	385 451	335 897		452 039				429 374
Total non current assets	1 805 136	1 792 536		1 796 125				1 724 196
Total current liabilities	102 999	114 647		117 458				109 171
Total non current liabilities	193 517	191 015		190 176				191 015
Community wealth/Equity	1 894 070	1 822 772		1 940 531				1 853 385
Cash flows								
Net cash from (used) operating	144 803	82 199	12 101	371 714	17 506	(354 208)	-2023%	114 170
Net cash from (used) investing	(86 502)	(74 469)	(8 385)	(30 422)	(46 385)	(15 962)	34%	(81 207)
Net cash from (used) financing	(4 712)	(4 462)	74	(2 611)	(2 152)	459		(4 462)
Cash/cash equivalents at the month/year end	299 134	230 191	3 790	565 604	268 104	(297 501)	-111%	255 424
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	31 014	7 109	838	773	934	631	8 436	51 102
Creditors Age Analysis								
Total Creditors	1 595	64	–	18	–	–	–	1 685

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Standard							
<i>Governance and administration</i>	133 242	7 986	91 765	86 308	5 457	6%	140 570
Executive and council	125	0	205	197	8	4%	463
Budget and treasury office	129 014	7 922	91 003	85 522	5 480	6%	135 946
Corporate services	4 102	64	558	589	(31)	-5%	4 162
<i>Community and public safety</i>	78 534	454	3 736	25 022	(21 286)	-85%	71 105
Community and social services	11 640	90	713	10 360	(9 647)	-93%	10 736
Sport and recreation	17 770	336	2 688	10 115	(7 427)	-73%	19 285
Public safety	28 896	12	213	4 396	(4 182)	-95%	28 896
Housing	20 228	16	122	152	(30)	-20%	12 188
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30 281	1 040	7 466	10 349	(2 883)	-28%	31 184
Planning and development	2 469	342	2 051	2 023	29	1%	3 039
Road transport	27 813	699	5 414	8 326	(2 912)	-35%	28 146
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	386 361	28 640	259 837	259 688	149	0%	393 388
Electricity	241 995	18 376	159 817	160 684	(867)	-1%	244 642
Water	59 467	4 885	36 767	39 513	(2 746)	-7%	61 067
Waste water management	51 681	3 393	39 367	36 847	2 520	7%	53 881
Waste management	33 218	1 987	23 885	22 643	1 242	5%	33 799
<i>Other</i>	23	2	15	16	(0)	-1%	23
Total Revenue - Standard	628 441	38 123	362 819	381 383	(18 564)	-5%	636 271
Expenditure - Standard							
<i>Governance and administration</i>	96 491	5 690	48 433	54 969	(6 535)	-12%	95 708
Executive and council	21 390	1 354	12 350	13 621	(1 271)	-9%	20 652
Budget and treasury office	39 689	2 316	16 785	19 213	(2 428)	-13%	39 280
Corporate services	35 412	2 020	19 298	22 134	(2 836)	-13%	35 776
<i>Community and public safety</i>	103 223	4 585	43 991	48 885	(4 895)	-10%	91 620
Community and social services	17 744	1 234	10 080	11 381	(1 301)	-11%	17 743
Sport and recreation	21 291	1 390	11 834	13 205	(1 371)	-10%	20 298
Public safety	40 023	1 809	15 558	16 885	(1 326)	-8%	39 680
Housing	24 165	151	6 518	7 414	(896)	-12%	13 898
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	89 028	5 196	43 029	46 550	(3 520)	-8%	88 892
Planning and development	12 640	897	7 232	8 180	(947)	-12%	12 715
Road transport	76 388	4 299	35 797	38 370	(2 573)	-7%	76 177
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	351 194	23 728	205 189	211 321	(6 132)	-3%	347 025
Electricity	216 746	14 446	129 145	131 898	(2 753)	-2%	216 717
Water	59 525	4 758	32 404	32 804	(399)	-1%	54 901
Waste water management	45 409	2 526	26 498	27 709	(1 210)	-4%	46 035
Waste management	29 514	1 998	17 141	18 910	(1 769)	-9%	29 372
<i>Other</i>	1 303	83	700	815	(115)	-14%	1 273
Total Expenditure - Standard	641 239	39 282	341 342	362 539	(21 197)	-6%	624 518
Surplus/ (Deficit) for the year	(12 798)	(1 159)	21 477	18 844	2 634	14%	11 753

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Corporate Services	1	9 504	10 510	10 550	63	507	10 130	(9 623)	-95.0%	10 550
Vote 2 - Civil Services		167 793	185 167	191 411	10 442	101 457	111 966	(10 509)	-9.4%	191 411
Vote 3 - Council		358	125	325	0	205	197	8	4.0%	325
Vote 4 - Electricity Services		236 095	241 995	244 642	18 376	159 817	160 684	(867)	-0.5%	244 642
Vote 5 - Financial Services		121 326	129 014	135 946	7 922	91 003	85 522	5 480	6.4%	135 946
Vote 6 - Development Services		52 711	26 302	17 932	669	4 579	4 202	377	9.0%	17 932
Vote 7 - Municipal Manager		280	-	137	-	-	-	-	-	137
Vote 8 - Protection Services		24 797	35 328	35 328	650	5 251	8 682	(3 430)	-39.5%	35 328
Total Revenue by Vote	2	612 865	628 441	636 271	38 123	362 819	381 383	(18 564)	-4.9%	636 271
Expenditure by Vote										
Vote 1 - Corporate Services	1	22 115	23 869	24 712	1 545	13 779	15 473	(1 694)	-11.0%	24 712
Vote 2 - Civil Services		204 915	240 547	234 713	15 415	127 974	135 586	(7 613)	-5.6%	234 713
Vote 3 - Council		13 652	14 678	14 473	958	8 854	9 646	(792)	-8.2%	14 473
Vote 4 - Electricity Services		203 026	226 664	226 622	14 995	134 641	138 472	(3 831)	-2.8%	226 622
Vote 5 - Financial Services		32 921	39 689	39 280	2 316	16 785	19 213	(2 428)	-12.6%	39 280
Vote 6 - Development Services		37 145	41 452	31 253	1 356	16 199	18 610	(2 411)	-13.0%	31 253
Vote 7 - Municipal Manager		4 976	6 712	6 179	396	3 496	3 975	(479)	-12.1%	6 179
Vote 8 - Protection Services		36 540	47 628	47 286	2 300	19 614	21 563	(1 949)	-9.0%	47 286
Total Expenditure by Vote	2	555 289	641 239	624 518	39 282	341 342	362 539	(21 197)	-5.8%	624 518
Surplus/ (Deficit) for the year	2	57 575	(12 798)	11 753	(1 159)	21 477	18 844	2 634	14.0%	11 753

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	79 973	85 129	85 129	6 595	64 157	62 267	1 890	3%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	18 210	155 986	154 534	1 452	1%	236 599
Service charges - water revenue	41 459	46 904	47 604	4 389	30 998	31 998	(1 000)	-3%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	2 554	20 130	19 827	302	2%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	1 787	14 272	14 100	172	1%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	398	3 100	2 802	298	11%	3 586
Interest earned - external investments	20 215	17 300	23 800	42	5 816	9 258	(3 442)	-37%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	172	1 271	1 121	150	13%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	2	188	2 836	(2 649)	-93%	28 236
Licences and permits	3 768	3 475	3 475	333	2 542	2 380	162	7%	3 475
Agency services	3 556	2 939	2 939	306	2 486	2 196	290	13%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	44 456	44 456	-	-	96 530
Other revenue	22 461	16 866	19 959	2 314	15 281	13 695	1 585	12%	19 959
Gains on disposal of PPE	4 894	200	200	1 019	2 138	-	2 138	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	38 123	362 819	361 470	1 350	0%	599 853
Expenditure By Type									
Employee related costs	156 127	175 657	174 437	12 449	104 560	106 591	(2 031)	-2%	174 437
Remuneration of councillors	8 644	9 243	9 243	727	5 811	5 972	(161)	-3%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	54 118	54 785	(667)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 049	(28)	0%	13 923
Bulk purchases	187 834	212 388	206 167	14 681	120 678	122 818	(2 140)	-2%	206 167
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	316	2 542	2 633	(91)	-3%	4 239
Transfers and grants	2 033	2 137	2 107	68	829	1 057	(228)	-22%	2 107
Other expenditure	93 986	119 740	111 990	4 276	45 781	54 754	(8 973)	-16%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-	-	2 251
Total Expenditure	555 289	641 239	624 518	39 282	341 342	355 660	(14 318)	-4%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(1 159)	21 477	5 810	15 667	0	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-	-	35 419
Contributions recognised - capital	980	666	999	-	-	-	-	-	999
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(1 159)	21 477	5 810			11 753

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08									
February									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Corporate Services	2 084	3 000	3 000	510	2 369	3 000	(631)	-21%	3 000
Vote 2 - Civil Services	3 535	6 250	10 600	-	545	2 550	(2 005)	-79%	10 600
Vote 3 - Council	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	-	-	-	-	-	-	-	-	-
Vote 6 - Development Services	-	-	1 020	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	225	-	-	-	150	(150)	-100%	-
Total Capital Multi-year expenditure	5 619	9 475	14 620	510	2 914	5 700	(2 786)	-49%	13 600
Single Year expenditure appropriation									
Vote 1 - Corporate Services	1 441	1 075	4 178	-	4 099	1 688	2 411	143%	4 178
Vote 2 - Civil Services	31 509	50 523	48 420	1 462	20 387	43 076	(22 689)	-53%	48 420
Vote 3 - Council	540	805	705	103	342	259	83	32%	705
Vote 4 - Electricity Services	11 674	8 441	8 441	215	5 698	7 179	(1 481)	-21%	8 441
Vote 5 - Financial Services	920	15	21	-	5	10	(5)	-52%	21
Vote 6 - Development Services	34 319	4 020	4 420	198	1 445	2 604	(1 159)	-45%	4 420
Vote 7 - Municipal Manager	5	50	113	6	78	91	(14)	-15%	113
Vote 8 - Protection Services	915	285	510	-	270	190	80	42%	510
Total Capital single-year expenditure	81 323	65 215	66 808	1 983	32 324	55 097	(22 774)	-41%	66 808
Total Capital Expenditure	86 942	74 690	81 428	2 494	35 238	60 797	(25 560)	-42%	80 408
Capital Expenditure - Standard Classification									
Governance and administration	5 242	4 935	8 057	621	6 911	5 041	1 870	37%	8 057
Executive and council	546	855	818	108	420	350	69	20%	818
Budget and treasury office	920	15	21	-	5	10	(5)	-52%	21
Corporate services	3 777	4 065	7 218	512	6 487	4 681	1 806	39%	7 218
Community and public safety	37 311	22 416	25 387	1 229	10 263	16 693	(6 430)	-39%	25 387
Community and social services	458	1 530	580	8	223	387	(163)	-42%	580
Sport and recreation	1 657	17 356	18 907	1 027	8 339	13 395	(5 056)	-38%	18 907
Public safety	915	510	510	-	270	340	(70)	-21%	510
Housing	34 281	3 020	5 390	194	1 430	2 571	(1 141)	-44%	5 390
Economic and environmental services	21 283	18 905	20 292	3	3 108	16 530	(13 422)	-81%	20 292
Planning and development	325	40	40	3	17	30	(13)	-42%	40
Road transport	20 959	18 865	20 252	-	3 090	16 500	(13 409)	-81%	20 252
Trading services	23 106	28 434	27 692	641	14 957	22 534	(7 578)	-34%	27 692
Electricity	11 423	8 441	8 441	215	5 698	7 179	(1 481)	-21%	8 441
Water	8 028	9 615	9 834	171	5 232	9 526	(4 294)	-45%	9 834
Waste water management	3 640	8 834	7 465	245	2 079	3 890	(1 811)	-47%	7 465
Waste management	14	1 543	1 953	9	1 946	1 938	8	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	2 494	35 238	60 797	(25 560)	-42%	81 428
Funded by:									
National Government	22 709	24 640	25 940	1 297	13 090	20 787	(7 697)	-37%	25 940
Provincial Government	34 541	9 409	9 479	510	3 918	6 934	(3 016)	-43%	9 479
Transfers recognised - capital	57 250	34 049	35 419	1 807	17 008	27 721	(10 713)	-39%	35 419
Public contributions & donations	2 459	666	999	-	-	400	(400)	-100%	999
Internally generated funds	27 234	39 975	45 011	687	18 230	32 676	(14 447)	-44%	45 011
Total Capital Funding	86 942	74 690	81 428	2 493 572.78	35 238	60 797	(25 560)	-42%	81 428

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February					
Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	299 134	230 191	340 192	368 545	340 192
Consumer debtors	47 940	60 417	58 792	58 407	58 792
Other debtors	28 845	37 864	21 553	20 651	21 553
Current portion of long-term receivables	18	21	21	2 522	21
Inventory	9 513	7 404	8 817	9 699	8 817
Total current assets	385 451	335 897	429 374	459 824	429 374
Non current assets					
Long-term receivables	179	169	169	-	169
Investment property	29 171	26 381	29 146	29 171	29 146
Property, plant and equipment	1 772 526	1 763 075	1 692 376	1 759 445	1 692 376
Intangible assets	2 480	2 142	1 735	2 480	1 735
Other non-current assets	780	770	770	758	770
Total non current assets	1 805 136	1 792 536	1 724 196	1 791 854	1 724 196
TOTAL ASSETS	2 190 587	2 128 434	2 153 570	2 251 679	2 153 570
LIABILITIES					
Current liabilities					
Borrowing	4 451	5 263	5 263	-	5 263
Consumer deposits	9 377	10 069	10 069	9 742	10 069
Trade and other payables	82 482	92 650	87 173	101 695	87 173
Provisions	6 690	6 666	6 666	10 711	6 666
Total current liabilities	102 999	114 647	109 171	122 148	109 171
Non current liabilities					
Borrowing	129 033	124 093	124 093	125 692	124 093
Provisions	64 484	66 922	66 922	64 484	66 922
Total non current liabilities	193 517	191 015	191 015	190 176	191 015
TOTAL LIABILITIES	296 516	305 662	300 185	312 324	300 185
NET ASSETS	1 894 070	1 822 772	1 853 385	1 939 354	1 853 385
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 753 152	1 722 539	1 753 152	1 798 638	1 753 152
Reserves	140 918	100 232	100 232	140 717	100 232
TOTAL COMMUNITY WEALTH/EQUITY	1 894 070	1 822 772	1 853 385	1 939 354	1 853 385

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M08 February									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	79 973	82 703	82 575	6 153	59 057	62 267	(3 210)	-5%	82 575
Service charges	305 358	321 826	324 481	25 375	203 433	220 459	(17 026)	-8%	324 481
Other revenue	56 270	33 233	37 446	24 551	310 603	23 909	286 694	1199%	37 446
Government - operating	91 626	110 396	112 710	6 354	81 876	-	81 876	#DIV/0!	112 710
Government - capital	58 267	39 124	38 792	70	19 648	1 161	18 487	1593%	38 792
Interest	20 215	18 741	25 238	42	5 821	10 379	(4 558)	-44%	25 238
Payments									
Suppliers and employees	450 389	507 763	491 042	63 995	270 571	292 725	22 154	8%	491 042
Finance charges	14 484	13 923	13 923	-	7 002	7 049	47	1%	13 923
Transfers and Grants	2 033	2 137	2 107	17	430	894	464	52%	2 107
NET CASH FROM/(USED) OPERATING ACTIVITIES	144 803	82 199	114 170	(1 468)	402 434	17 506	339 599		114 170
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	419	200	200	1 019	2 138	-	2 138		200
Decrease (Increase) in non-current debtors		21	21	-	-	-	-		21
Decrease (increase) other non-current receivables	21	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(86 942)	(74 690)	(81 428)	(2 225)	(33 766)	(46 385)	(12 619)	27%	(81 428)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(86 502)	(74 469)	(81 207)	(1 206)	(31 628)	(46 385)	(14 757)	32%	(81 207)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	570	570	128	867	-	867		570
Payments									
Repayment of borrowing	(4 712)	(5 032)	(5 032)	-	(3 350)	(2 152)	1 198		(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 712)	(4 462)	(4 462)	128	(2 483)	(2 152)	331		(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	53 589	3 268	28 500	(2 545)	368 323	(31 030)			28 500
Cash/cash equivalents at beginning:	245 545	226 923	299 134		226 923	299 134			226 923
Cash/cash equivalents at month/year end:	299 134	230 191	327 634		595 246	268 104			255 424

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February												
Description	NT Code	Budget Year 2016/17									Total over 90 days	% of Total Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	4 896	1 675	457	220	203	150	125	1 432	9 159	2 131	18%
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 078	2 384	141	100	89	55	41	660	17 548	944	34%
Receivables from Non-exchange Transactions - Property Rates	1400	6 020	1 296	326	206	156	465	186	3 074	11 729	4 086	23%
Receivables from Exchange Transactions - Waste Water Management	1500	2 510	859	213	144	120	112	131	1 266	5 355	1 773	10%
Receivables from Exchange Transactions - Waste Management	1600	1 945	666	189	135	118	113	112	1 340	4 617	1 818	9%
Receivables from Exchange Transactions - Property Rental Debtors	1700	28	20	2	1	1	1	1	1	54	4	0%
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	0%
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	0%
Other	1900	1 535	209	40	32	87	37	37	663	2 640	855	5%
Total By Income Source	2000	31 014	7 109	1 368	838	773	934	631	8 436	51 102	11 612	100%
2015/16 - totals only		31 363 384	6 288 912	1 187 246	851 224	793 439	1 070 699	1 464 853	7 786 368	50 806	11 967	
Debtors Age Analysis By Customer Group												
Organs of State	2200	1 104	236	11	5	5	70	3	97	1 531	180	3%
Commercial	2300	14 154	1 081	119	78	67	273	23	623	16 418	1 063	32%
Households	2400	14 247	5 472	1 135	703	669	521	593	6 774	30 115	9 261	59%
Other	2500	1 508	319	103	52	32	70	12	942	3 038	1 108	6%
Total By Customer Group	2600	31 014	7 109	1 368	838	773	934	631	8 436	51 102	11 612	100%

Total Debtors has increased from **R50 447 687** in January 2017 to **R51 102 401** in February 2017.

Collection rate for February 2017 is **84.54%** compared to **87.14%** in January 2017. Year to date collection rate is **90.96%**

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 595	64	9	-	18	-	-	-	1 685	3 434
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 595	64	9	-	18	-	-	-	1 685	3 434

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
STANDARD	150 Days	Fixed Deposit	30 June 2017		8.46%	100 000	-	100 000
NEDBANK	364 Days	Fixed Deposit	30 June 2017		9.13%	100 000	-	100 000
STANDARD	269 days	Fixed Deposit	30 June 2017		8.78%	30 000	-	30 000
NEDBANK	91 days	Fixed Deposit	17 May 2017		7.90%	-	60 000	60 000
ABSA		Call Account			6.80%	87 200	(49 582)	37 619
Municipality sub-total				-		317 200	10 418	327 619
Entities								
N/A								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		317 200	10 418	327 619

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February								
Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	62 210	62 210	438	47 391	47 391	-		62 210
Local Government Equitable Share	59 275	59 275	-	44 456	44 456	-		59 275
Finance Management	1 475	1 475	-	1 475	1 475	-		1 475
EPWP Incentive	1 460	1 460	438	1 460	1 460	-		1 460
Provincial Government:	48 186	48 868	2 818	17 313	17 313	-		48 868
Community Development: Workers	37	37	-	37	37	-		37
Housing	27 150	27 150	908	10 258	10 258	-		27 150
Libraries	6 616	6 616	1 508	6 616	6 616	-		6 616
Proclaimed Roads Subsidy	14 263	14 263	-	-	-	-		14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	-	-		120
RSEP	-	332	332	332	332	-		332
Financial Management Support Grant: mSCOA	-	220	-	-	-	-		220
Greenest Town Award	-	70	70	70	70	-		70
FMSG: Graduate Internship Programme	-	60	-	-	-	-		60
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	-	100	-	-	-	-		100
<i>Sondeza</i>		100						100
Total Operating Transfers and Grants	110 396	111 178	3 256	64 704	64 704	-		111 178
Capital Transfers and Grants								
National Government:	26 330	26 330	-	25 578	25 578	-		26 330
Municipal Infrastructure Grant (MIG)	20 330	20 330	-	19 578	19 578	-		20 330
Integrated National Electrification Programme (municipal)	6 000	6 000	-	6 000	6 000	-		6 000
Provincial Government:	10 584	10 252	3 168	10 252	10 252	-		10 252
<i>RSEP/VPUU Municipal Projects</i>	7 500	7 168	3 168	7 168	7 168	-		7 168
<i>Libraries</i>	3 030	3 030	-	3 030	3 030	-		3 030
<i>Sport facility</i>	54	54	-	54	54	-		54
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	2 210	2 210	-	289	289	-		2 210
<i>Accelerated Community Infrastructure Programme</i>	2 210	2 210	-	289	289	-		2 210
Total Capital Transfers and Grants	39 124	38 792	3 168	36 119	36 119	-		38 792
TOTAL RECEIPTS OF TRANSFERS & GRANTS	149 520	149 970	6 424	100 823	100 823	-		149 970

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February								
Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	62 210	62 522	3 829	33 534	34 630	(1 095)	-3.2%	62 522
Local Government Equitable Share	59 275	59 275	3 609	31 656	32 363	(707)	-2.2%	59 275
Finance Management	1 475	1 475	44	591	980	(389)	-39.7%	1 475
EPWP Incentive	1 460	1 460	176	1 287	1 287	-		1 460
Municipal Systems Improvement	-	312	-	-	-	-		312
Provincial Government:	41 036	35 084	776	10 246	11 982	(1 736)	-14.5%	35 084
Community Development: Workers	37	67	1	17	33	(16)	-49.4%	67
Housing	20 000	13 300	-	5 220	5 808	(588)	-10.1%	13 300
Libraries	6 616	6 616	521	4 268	4 816	(547)	-11.4%	6 616
Proclaimed Roads Subsidy	14 263	14 263	254	741	1 325	(584)	-44.1%	14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	-	-		120
Financial Management Support Grant: mSCOA	-	257	-	-	86			257
Greenest Town Award	-	70	-	-	14			70
FMSG: Graduate Internship Programme	-	60	-	-	-			60
RSEP	-	332	-	-	111			332
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	-	100	-	-	-	-	-	100
Sondeza	-	100	-	-	-	-	-	100
Total operating expenditure of Transfers and Grants:	103 246	97 706	4 605	43 780	46 612	(2 831)	-6.1%	97 706
Capital expenditure of Transfers and Grants								
National Government:	22 430	23 730	1 297	13 090	18 578	(5 488)	-29.5%	23 730
Municipal Infrastructure Grant (MIG)	20 330	20 330	1 123	11 742	16 677	(4 935)	-29.6%	20 330
Integrated National Electrification Programme (municipal)	2 100	3 400	174	1 348	1 901	(553)	-29.1%	3 400
						-		-
Provincial Government:	9 409	8 459	510	3 918	6 734	(2 816)	-41.8%	8 459
RSEP/VPUU Municipal Projects	6 325	5 375	-	1 544	3 650	(2 106)	-57.7%	5 375
Libraries	3 030	3 030	510	2 369	3 030	(661)	-21.8%	3 030
Sport facility	54	54	-	5	54	(49)	-91.0%	54
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	2 210	2 210	-	-	2 210	(2 210)	-100.0%	2 210
Accelerated Community Infrastructure Programme	2 210	2 210	-	-	2 210	(2 210)	-100.0%	2 210
						-		-
Total capital expenditure of Transfers and Grants	34 049	34 399	1 807	17 008	27 521	(10 513)	-38.2%	34 399
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	132 105	6 412	60 788	74 133	(13 345)	-18.0%	132 105

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		349	-	73	276	79.2%
Municipal Systems Improvement Grant		312		70	242	77.6%
Financial Management Support Grant: mSCOA		37		3	34	92.7%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		349	-	73	276	79.2%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1 183	-	-	1 183	100.0%
RSEP/VPUU Municipal Projects		1 183	-	-	1 183	100.0%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 183	-	-	1 183	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 532	-	73	1 459	95.3%

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February								
Summary of Employee and Councillor remuneration	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5 493	5 493	491	3 870	3 839	31	1%	5 493
Pension and UIF Contributions	824	824	70	553	549	4	1%	824
Medical Aid Contributions	331	331	17	129	220	(91)	-41%	331
Motor Vehicle Allowance	2 048	2 048	109	939	1 365	(426)	-31%	2 048
Cellphone Allowance	547	547	40	320	365	(45)	-12%	547
Sub Total - Councillors	9 243	9 243	727	5 811	6 338	(527)	-8%	9 243
% increase		6.9%						
Senior Managers of the Municipality								
Basic Salaries and Wages	7 040	7 040	549	4 230	4 693	(464)	-10%	7 040
Pension and UIF Contributions	1 290	1 290	101	792	860	(68)	-8%	1 290
Medical Aid Contributions	313	313	28	212	209	3	1%	313
Motor Vehicle Allowance	764	764	70	556	509	47	9%	764
Cellphone Allowance	-	98	6	45	56	(11)	-21%	98
Other benefits and allowances	289	111	7	52	74	(22)	-29%	111
Long service awards	297	269	-	122	179	(57)	-32%	269
Sub Total - Senior Managers of Municipality	9 993	9 884	761	6 008	6 580	(572)	-9%	9 884
% increase		16.4%						
Other Municipal Staff								
Basic Salaries and Wages	105 319	105 600	7 884	69 030	72 488	(3 457)	-5%	105 600
Pension and UIF Contributions	15 888	15 888	1 364	10 886	10 588	298	3%	15 888
Medical Aid Contributions	8 542	8 542	628	5 018	5 692	(674)	-12%	8 542
Overtime	5 355	5 355	585	4 261	3 569	692	19%	5 355
Motor Vehicle Allowance	8 166	8 166	636	5 075	5 442	(367)	-7%	8 166
Cellphone Allowance	-	265	23	189	186	3	2%	265
Housing Allowances	1 561	1 561	59	470	1 040	(570)	-55%	1 561
Other benefits and allowances	7 869	6 183	509	3 622	4 120	(498)	-12%	6 183
Payments in lieu of leave	1 302	1 302	-	-	-	-		1 302
Long service awards	797	825	-	-	-	-		825
Post-retirement benefit obligations	10 866	10 866	-	-	-	-		10 866
Sub Total - Other Municipal Staff	165 665	164 552	11 688	98 552	103 125	(4 573)	-4%	164 552
% increase								
Total Parent Municipality	184 900	183 679	13 176	110 372	116 043	(5 671)	-5%	183 679
Unpaid salary, allowances & benefits in arrears:								
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	183 679	13 176	110 372	116 043	(5 671)	-5%	183 679
TOTAL MANAGERS AND STAFF	175 657	174 437	12 449	104 560	109 705	(5 144)	-5%	174 437

Expenditure on Staff Benefits : Section 66 of the MFMA : FEBRUARY 2017

Expenditure per Type	Adjustment Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(a) Basic Salaries and Wages	118 133 301	8 923 340	77 130 194	81 018 063	3 887 869	4.80%
(b) Pension and UIF Contributions	18 001 887	1 534 754	12 232 030	11 996 824	-235 206	-1.96%
(c) Medical Aid Contributions	9 185 192	673 865	5 358 744	6 121 104	762 360	12.45%
(d) Overtime payments	5 355 020	585 150	4 260 940	3 569 048	-691 892	-19.39%
(e) Standby Allowance	4 032 820	321 795	2 322 297	2 687 472	365 175	13.59%
(f) Motor Vehicle Allowance	10 977 745	815 237	6 569 911	7 315 848	745 937	10.20%
(g) Cellphone Allowance	909 760	69 030	553 689	606 376	52 687	8.69%
(h) Housing Allowance	1 560 510	58 789	470 026	1 039 944	569 918	54.80%
(i) Other benefits and Allowances	3 354 621	194 054	1 473 699	1 688 096	214 397	12.70%
(j) Payments in lieu of Leave	1 302 216	-	-	-	-	
(k) Post-retirement benefit obligations	10 866 250	-	-	-	-	
	183 679 322	13 176 015	110 371 529	116 042 775	5 671 246	60.09%
Directorate						
	Original Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	VARIANCE
	183 679 322	13 176 015	110 371 529	116 042 775	5 671 246	4.89%
Civil Services	63 268 487	4 652 358	38 942 018	40 769 595	1 827 577	4.48%
Corporate Services	17 688 331	1 241 625	10 323 371	11 056 846	733 475	6.63%
Council	9 510 956	727 294	5 811 213	6 338 160	526 947	8.31%
Electricity Services	17 556 490	1 306 653	11 014 540	11 235 515	220 975	1.97%
Financial Services	27 529 186	1 750 230	15 317 310	16 202 593	885 283	5.46%
Development Services	14 880 288	1 073 590	8 725 521	9 454 520	728 999	7.71%
Municipal Manager	5 260 908	381 342	3 186 075	3 406 557	220 482	6.47%
Protection Services	27 984 676	2 042 924	17 051 481	17 578 989	527 508	3.00%
	Original Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	VARIANCE
(a) Basic Salaries and Wages	118 133 301	8 923 340	77 130 194	81 018 063	3 887 869	4.80%
Civil Services	42 640 402	3 178 764	27 910 910	29 345 987	1 435 077	4.89%
Corporate Services	12 378 622	942 041	7 960 255	8 450 934	490 679	5.81%
Council	5 761 106	490 716	3 870 109	3 839 264	-30 845	-0.80%
Electricity Services	10 302 865	799 005	7 011 699	7 090 627	78 928	1.11%
Financial Services	17 287 189	1 270 664	11 335 080	11 885 817	550 737	4.63%
Development Services	9 560 240	731 638	6 133 770	6 555 064	421 294	6.43%
Municipal Manager	3 738 870	280 440	2 263 731	2 541 181	277 450	10.92%
Protection Services	16 464 007	1 230 072	10 644 641	11 309 189	664 548	5.88%
	Original Annual Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(b) Contributions for Pensions, UIF	18 001 887	1 534 754	12 232 030	11 996 824	-235 206	-1.96%
Civil Services	6 244 645	560 821	4 467 195	4 161 488	-305 707	-7.35%
Corporate Services	1 707 086	147 650	1 158 242	1 137 640	-20 602	-1.81%
Council	823 940	70 089	553 467	549 072	-4 395	-0.80%
Electricity Services	1 571 721	148 582	1 175 473	1 047 432	-128 041	-12.22%
Financial Services	2 831 237	220 590	1 812 073	1 886 784	74 711	3.96%
Development Services	1 597 429	132 457	1 026 504	1 064 592	38 088	3.58%
Municipal Manager	590 117	49 096	391 579	393 312	1 733	0.44%
Protection Services	2 635 712	205 470	1 647 497	1 756 504	109 007	6.21%
(c) Medical Aid Contributions	9 185 192	673 865	5 358 744	6 121 104	762 360	12.45%
Civil Services	2 446 430	175 037	1 420 564	1 630 328	209 764	12.87%
Corporate Services	1 098 625	75 923	600 330	732 128	131 798	18.00%
Council	330 590	17 312	129 100	220 304	91 204	41.40%
Electricity Services	797 606	67 857	532 991	531 536	-1 455	-0.27%
Financial Services	1 907 209	131 546	1 100 423	1 270 968	170 545	13.42%
Development Services	737 286	61 815	465 272	491 352	26 080	5.31%
Municipal Manager	223 406	18 171	139 352	148 896	9 544	6.41%
Protection Services	1 644 040	126 204	970 711	1 095 592	124 881	11.40%

Expenditure per Type	Adjustment Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(d) Overtime payments	5 355 020	585 150	4 260 940	3 569 048	-691 892	-19.39%
Civil Services	2 526 440	294 314	1 805 164	1 683 768	-121 396	-7.21%
Corporate Services	160 910	12 081	96 707	107 232	10 525	9.82%
Electricity Services	455 970	28 016	272 697	303 864	31 167	10.26%
Financial Services	17 870	2 114	10 587	11 912	1 325	11.12%
Development Services	162 180	15 582	82 292	108 072	25 780	23.85%
Protection Services	2 031 650	233 044	1 993 492	1 354 200	-639 292	-47.21%
(e) Standby Allowance	4 032 820	321 795	2 322 297	2 687 472	365 175	13.59%
Civil Services	1 535 870	115 178	826 280	1 023 504	197 224	19.27%
Electricity Services	1 069 750	90 497	649 267	712 880	63 613	8.92%
Financial Services	74 290	6 232	41 567	49 504	7 937	16.03%
Development Services	70 310	6 638	44 982	46 856	1 874	4.00%
	1 282 600	103 251	760 199	854 728	94 529	11.06%
	Original Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	VARIANCE
Protection Services						
(f) Motor Vehicle Allowance	10 977 745	815 237	6 569 911	7 315 848	745 937	10.20%
Civil Services	2 367 725	200 239	1 573 322	1 577 880	4 558	0.29%
Corporate Services	582 087	47 285	376 254	387 920	11 666	3.01%
Council	2 048 160	109 180	938 561	1 364 896	426 335	31.24%
Electricity Services	1 870 357	146 556	1 170 237	1 246 440	76 203	6.11%
Financial Services	1 041 250	84 435	732 397	693 888	-38 509	-5.55%
Development Services	1 461 723	107 307	830 987	974 176	143 189	14.70%
Municipal Manager	344 090	28 673	229 386	229 352	-34	-0.01%
Protection Services	1 262 353	91 563	718 765	841 296	122 531	14.56%
(g) Cellphone Allowance	909 760	69 030	553 689	606 376	52 687	8.69%
Civil Services	94 160	7 818	64 908	62 776	-2 132	-3.40%
Corporate Services	23 600	1 457	11 607	15 736	4 129	26.24%
Council	547 160	39 997	319 976	364 624	44 648	12.24%
Electricity Services	68 840	5 343	43 369	45 896	2 527	5.51%
Financial Services	46 100	3 829	30 444	30 736	292	0.95%
Development Services	57 860	4 555	34 567	38 576	4 009	10.39%
Municipal Manager	21 140	1 662	13 857	14 096	239	1.70%
Protection Services	50 900	4 370	34 960	33 936	-1 024	-3.02%
(h) Housing Allowance	1 560 510	58 789	470 026	1 039 944	569 918	54.80%
Civil Services	810 300	15 753	132 703	540 000	407 297	75.43%
Corporate Services	162 480	5 194	41 552	108 280	66 728	61.63%
Electricity Services	178 090	8 162	65 296	118 680	53 384	44.98%
Financial Services	195 900	14 840	118 720	130 552	11 832	9.06%
Development Services	53 450	4 452	28 938	35 616	6 678	18.75%
Protection Services	160 290	10 388	82 817	106 816	23 999	22.47%
(i) Other benefits and Allowances	3 354 621	194 054	1 473 699	1 688 096	214 397	12.70%
Civil Services	1 528 504	104 434	740 971	743 864	2 894	0.39%
Corporate Services	219 913	9 995	78 424	116 976	38 552	32.96%
Electricity Services	302 045	12 636	93 510	138 160	44 650	32.32%
Financial Services	452 990	15 981	136 018	242 432	106 414	43.89%
Development Services	295 214	9 146	78 208	140 216	62 008	44.22%
Municipal Manager	119 605	3 300	148 170	79 720	-68 450	-85.86%
Protection Services	436 350	38 562	198 399	226 728	28 329	12.49%
(j) Payments in lieu of Leave	1 302 216	-	-	-	-	0.00%
(k) Post-retirement benefit	10 866 250	-	-	-	-	0.00%
	183 679 322	11 552 169	98 092 226	103 165 207	5 072 982	53.40%

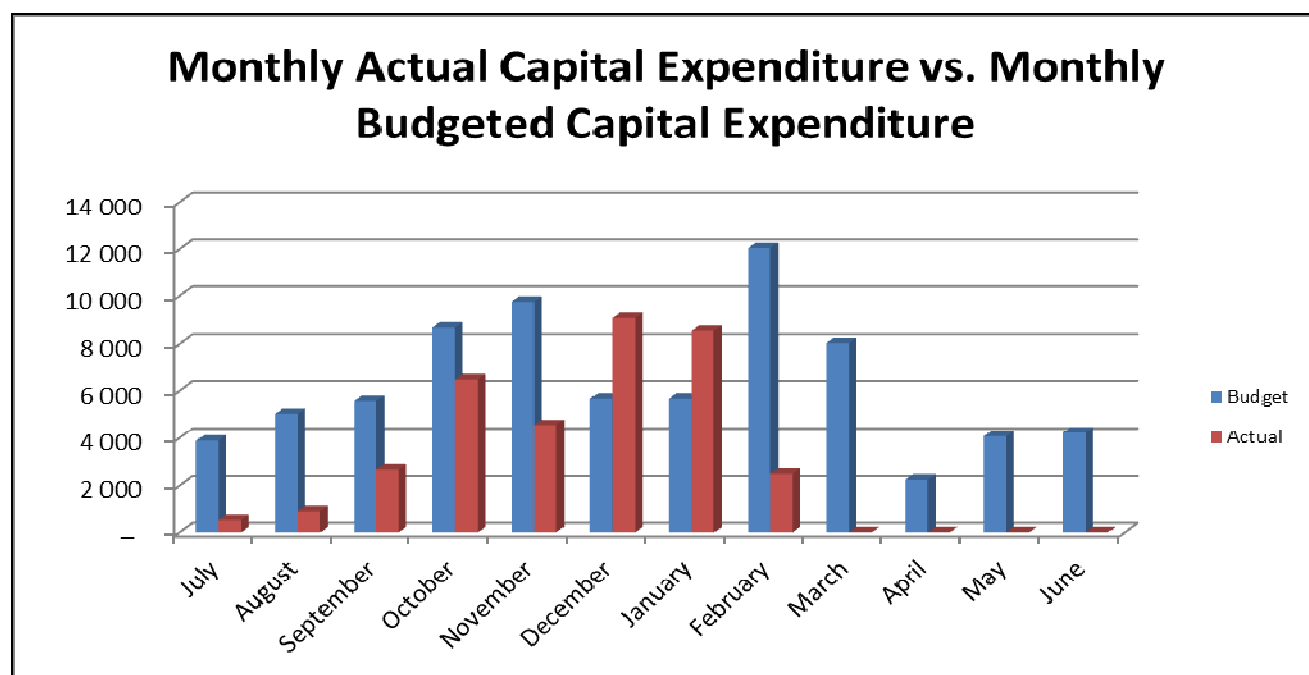
Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February								
Month	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	3 888	518	518	518	518	-		1%
August	5 028	881	881	1 399	1 399	-		2%
September	5 575	2 666	2 666	4 065	4 065	-		5%
October	8 687	6 474	6 474	10 539	10 539	-		14%
November	9 752	4 566	4 566	15 105	15 105	-		20%
December	5 452	9 081	9 083	24 187	24 186	(2)	0.0%	32%
January	5 674	10 328	8 557	32 744	34 513	1 769	5.1%	44%
February	12 046	11 871	2 494	35 238	46 385	11 147	24.0%	47%
March	8 036	10 548	-		56 932	-		
April	2 253	11 790	-		68 722	-		
May	4 075	8 988	-		77 710	-		
June	4 226	3 718	-		81 428	-		
Total Capital expenditure	74 690	81 428	35 238					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	45 381	8 503	10 757	346	6 637	8 808	2 170	24.6%	10 757
Infrastructure - Road transport	16 966	-	954	-	143	954	811	85.0%	954
<i>Roads, Pavements & Bridges</i>	16 966	-	954	-	143	954	811	85.0%	954
Infrastructure - Electricity	7 440	2 100	3 400	174	1 348	1 901	553	29.1%	3 400
<i>Generation</i>	-	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	7 440	2 100	3 400	174	1 348	1 901	553	29.1%	3 400
Infrastructure - Water	11 882	6 153	6 153	171	4 896	5 853	957	16.4%	6 153
<i>Dams & Reservoirs</i>	-	300	300	-	-	-	-		300
<i>Reticulation Water</i>	11 882	5 853	5 853	171	4 896	5 853	957	16.4%	5 853
Infrastructure - Sanitation	9 093	250	250	-	250	100	(150)	-150.0%	250
<i>Reticulation</i>	9 093	250	250	-	250	100	(150)	-150.0%	250
Infrastructure - Other	-	-	-	-	-	-	-		-
Community	4 252	21 387	22 050	1 541	10 568	16 371	5 803	35.4%	22 050
Parks & gardens	-	4 950	5 450	-	1 544	3 750	2 206	58.8%	5 450
Sportsfields & stadia	1 109	11 057	11 057	951	5 179	7 554	2 375	31.4%	11 057
Libraries	2 224	3 030	3 030	510	2 369	3 030	661	21.8%	3 030
Recreational facilities	498	900	900	-	58	850	792	93.2%	900
Cemeteries	-	500	500	4	208	333	125	37.5%	500
Other Community	421	950	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	7 788	6 490	11 015	405	5 549	4 253	(1 297)	-30.5%	11 015
General vehicles	13	-	-	-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	474	-	-	-	-	-	-		-
Computers - hardware/equipment	-	951	951	5	202	212	11	5.1%	951
Furniture and other office equipment	723	828	897	32	551	637	86	13.5%	897
Other Land	1 200	1 300	4 403	20	4 176	1 678	(2 498)	-148.9%	4 403
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-
Other	5 379	3 411	4 714	348	621	1 725	1 104	64.0%	4 714
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	57 421	36 380	43 821	2 292	22 755	29 431	6 676	22.7%	43 821

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08
February**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	28 019	31 810	31 777	186	7 895	25 642	17 748	69.2%	31 777
Infrastructure - Road transport	18 297	17 100	17 067	-	2 387	14 633	12 246	83.7%	17 067
<i>Roads, Pavements & Bridges</i>	18 297	16 000	16 000	-	2 387	14 000	11 613	83.0%	16 000
<i>Storm water</i>	-	1 100	1 067	-	-	633	633	100.0%	1 067
Infrastructure - Electricity	6 187	7 000	7 000	186	5 213	6 600	1 387	21.0%	7 000
<i>Transmission & Reticulation</i>	6 187	7 000	7 000	186	5 213	6 600	1 387	21.0%	7 000
Infrastructure - Water	-	2 210	2 210	-	-	2 210	2 210	100.0%	2 210
<i>Reticulation Water</i>	-	2 210	2 210	-	-	2 210	2 210	100.0%	2 210
Infrastructure - Sanitation	3 535	5 500	5 500	-	295	2 200	1 905	86.6%	5 500
<i>Reticulation</i>	3 535	5 500	5 500	-	295	2 200	1 905	86.6%	5 500
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Other assets	1 502	6 500	5 830	16	4 587	5 723	1 136	19.8%	5 830
General v ehicles	1 322	6 330	5 660	16	4 563	5 611	1 049	18.7%	5 660
Specialised v ehicles	-	-	-	-	-	-	-	-	-
Other	180	170	170	-	25	112	87	77.9%	170
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - softw are & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	29 521	38 310	37 607	202	12 482	31 366	18 883	60.2%	37 607

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	22 589	32 642	33 132	1 110	8 339	10 183	1 844	18.1%	33 132
Infrastructure - Road transport	14 281	23 551	23 551	342	3 019	3 958	939	23.7%	23 551
<i>Roads, Pavements & Bridges</i>	14 281	19 931	19 931	260	970	1 528	558	36.5%	19 931
<i>Storm water</i>	-	3 620	3 620	82	2 048	2 429	381	15.7%	3 620
Infrastructure - Electricity	837	1 224	1 224	97	969	813	(156)	-19.2%	1 224
<i>Transmission & Reticulation</i>	595	771	771	65	588	511	(77)	-15.1%	771
<i>Street Lighting</i>	241	453	453	31	381	302	(79)	-26.3%	453
Infrastructure - Water	905	1 179	1 179	143	677	770	93	12.1%	1 179
<i>Reticulation Water</i>	905	1 179	1 179	143	677	770	93	12.1%	1 179
Infrastructure - Sanitation	2 421	1 983	2 473	243	1 352	1 508	156	10.3%	2 473
<i>Reticulation Sewerage</i>	2 421	1 983	2 473	243	1 352	1 508	156	10.3%	2 473
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	4 146	4 705	4 705	285	2 323	3 135	813	25.9%	4 705
<i>Waste Management</i>	4 146	4 705	4 705	285	2 323	3 135	813	25.9%	4 705
Community	659	1 960	1 245	33	595	647	52	8.0%	1 245
Sportsfields & stadia	258	305	470	17	379	332	(47)	-14.3%	470
Swimming pools	-	113	113	0	85	75	(10)	-13.0%	113
Community halls	-	-	-	-	-	-	-	-	-
Recreational facilities	400	1 406	526	11	65	163	98	60.1%	526
Fire, safety & emergency	-	20	20	-	20	13	(6)	-46.3%	20
Security and policing	-	-	-	-	-	-	-	-	-
Cemeteries	-	65	65	3	10	30	20	66.8%	65
Social rental housing	-	50	50	2	36	33	(3)	-7.9%	50
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 045	12 267	11 817	526	4 484	7 213	2 729	37.8%	11 817
General vehicles	3 482	4 766	4 766	277	2 022	3 639	1 617	44.4%	4 766
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	747	921	921	40	486	613	127	20.7%	921
Furniture and other office equipment	376	1 004	1 004	45	287	399	112	28.0%	1 004
Other Buildings	2 440	5 576	5 126	165	1 688	2 562	874	34.1%	5 126
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	30 293	46 868	46 193	1 669	13 418	18 043	4 625	25.6%	46 193

- Repairs and Maintenance is **25.6%** below our budgeted expenditure projection and is mainly due to under expenditure against the YTD budget on various line items but will be well in line at year-end.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	65 842	65 842	5 279	42 228	42 228	-		65 842
Infrastructure - Road transport	29 629	29 629	2 261	18 086	18 086	-		29 629
<i>Roads, Pavements & Bridges</i>	26 190	26 190	1 974	15 793	15 793	-		26 190
<i>Storm water</i>	3 439	3 439	287	2 293	2 293	-		3 439
Infrastructure - Electricity	12 448	12 448	1 037	8 298	8 298	-		12 448
<i>Generation</i>	12 426	12 426	1 035	8 284	8 284	-		12 426
<i>Transmission & Reticulation</i>	22	22	2	15	15	-		22
Infrastructure - Water	9 978	9 978	831	6 652	6 652	-		9 978
<i>Dams & Reservoirs</i>	1 280	1 280	107	853	853	-		1 280
<i>Water purification</i>	1 363	1 363	114	909	909	-		1 363
<i>Reticulation</i>	7 335	7 335	611	4 890	4 890	-		7 335
Infrastructure - Sanitation	13 409	13 409	1 117	8 939	8 939	-		13 409
<i>Reticulation</i>	7 428	7 428	619	4 952	4 952	-		7 428
<i>Sewerage purification</i>	5 981	5 981	498	3 987	3 987	-		5 981
Infrastructure - Other	379	379	32	253	253	-		379
<i>Waste Management</i>	379	379	32	253	253	-		379
Community	2 424	2 424	202	1 616	1 616	-		2 424
Parks & gardens	300	300	25	200	200	-		300
Sportsfields & stadia	995	995	83	664	664	-		995
Swimming pools	317	317	26	212	212	-		317
Community halls	14	14	1	9	9	-		14
Libraries	100	100	8	67	67	-		100
Recreational facilities	242	242	20	161	161	-		242
Fire, safety & emergency	9	9	1	6	6	-		9
Security and policing	245	245	20	163	163	-		245
Cemeteries	143	143	12	96	96	-		143
Other	58	58	5	39	39	-		58
Heritage assets	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Investment properties	25	25	2	16	16	-		25
Housing development	25	25	2	16	16	-		25
Other assets	14 641	14 641	1 220	9 761	9 761	-		14 641
General vehicles	2 516	2 516	210	1 678	1 678	-		2 516
Specialised vehicles	745	745	62	497	497	-		745
Plant & equipment	4 664	4 664	389	3 109	3 109	-		4 664
Computers - hardware/equipment	1 210	1 210	101	806	806	-		1 210
Furniture and other office equipment	432	432	36	288	288	-		432
Other Buildings	5 075	5 075	423	3 383	3 383	-		5 075
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	745	745	62	497	497	-		745
Computers - software & programming	745	745	62	497	497	-		745
Total Depreciation	83 678	83 678	6 765	54 118	54 118	-		83 678
Specialised vehicles	745	745	62	497	497	-		745
Refuse	541	541	45	361	361	-		541
Fire	204	204	17	136	136	-		204

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -
(mark as appropriate)

- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of **February 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

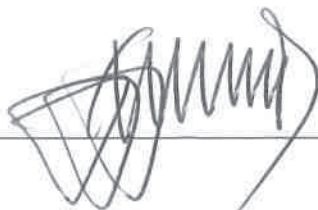
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 March 2017

The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'Tjimen Van Essen', written over a horizontal line.

Date: 13 March 2017